



THE COMMONWEALTH OF MASSACHUSETTS

**DEPARTMENT OF
TELECOMMUNICATIONS & ENERGY**

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April 28, 2006

James Avery, Esq.
Brown, Rudnick, Berlack & Israels, LLP
One Financial Center
Boston MA 02111

Re: The Berkshire Gas Company, 2006 Off-Peak CGAC Filing, D.T.E. 06-GAF-O2

Dear Attorney Avery:

The Department of Telecommunications and Energy ("Department") hereby gives conditional approval to The Berkshire Gas Company's ("Berkshire" or "Company") Off-Peak Cost of Gas Adjustment Factors ("GAFs") filed on March 15, 2006, of \$1.03 per therm for low-load customers and \$1.13 per therm for high-load customers and Local Distribution Adjustment Factors ("LDAFs") filed on March 15, 2006, of \$0.046 per therm for residential customers and \$0.038 per therm for commercial/industrial customers. The GAFs are to be applied to firm gas sales during the billing period of May 1, 2006, through October 31, 2006. The LDAFs are to be applied to all firm gas sales and transportation sales during the same billing period.

The Department allows the application of the GAFs but may, if future conditions warrant, change the factors or the method of computation. The Department may, as conditions

warrant, also require Berkshire to refund to its customers any amounts that are, upon later review of Company filings or of other relevant evidence, found by the Department to be the result of imprudent Company action.

By Order of the Department,

/s/
Judith F. Judson, Chairman

/s/
James Connelly, Commissioner

/s/
W. Robert Keating, Commissioner

/s/
Paul G. Afonso, Commissioner

/s/
Brian Paul Golden, Commissioner

cc: Service List